



GRI 101: Biodiversity 2024

Frequently Asked Questions (FAQs)

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1. What is the aim of the revision of GRI 304: Biodiversity 2016?

The revision of *GRI 304: Biodiversity 2016* aims to represent internationally agreed best practice and align with recent developments and the relevant authoritative intergovernmental instruments in the field of biodiversity.

Biodiversity features as a key theme in the United Nations' 2030 Agenda for Sustainable Development. Both governments and private sector organizations are being called upon to realize Sustainable Development Goals (SDGs) 14 and 15. SDG 14 is devoted to 'conserve and sustainably use the oceans, seas and marine resources'. SDG 15 is devoted to 'protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss'.

The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) issued the global assessment report on biodiversity and ecosystem services in 2019, highlighting that biodiversity is declining in every region and issues an urgent call to halt and reverse the unsustainable use of nature.

In 2022, the Kunming-Montreal Global Biodiversity Framework was adopted by the parties to the United Nations Convention on Biological Diversity. Its 2050 vision is a world of 'living in harmony with nature' where 'biodiversity is valued, conserved, restored and wisely used, maintaining ecosystem services, sustaining a healthy planet and delivering benefits essential for all people'. The Kunming-Montreal Global Biodiversity Framework includes in its global targets for 2030 a target for businesses to 'regularly monitor, assess, and transparently disclose their risks, dependencies and impacts on biodiversity (Target 15: Businesses Assess, Disclose and Reduce Biodiversity-Related Risks and Negative Impacts).

GRI 101: Biodiversity 2024 enables an organization to publicly disclose its most significant impacts on biodiversity and how it manages them. This disclosure enhances transparency on an organization's impacts and increases organizational accountability. *GRI 101: Biodiversity 2024* contains disclosures that allow an organization to report information about its impacts on biodiversity consistently and credibly. In doing so, the global comparability and quality of reported information on these impacts supports information users in making informed assessments and decisions about an organization's impacts and contribution to sustainable development.

2. How was GRI 101: Biodiversity 2024 developed?

GRI 101: Biodiversity 2024 was developed through a transparent and inclusive multi-stakeholder process in the public interest. The development was overseen by the [Global Sustainability Standards Board \(GSSB\)](#), GRI's independent standard-setting body, following the [GSSB Due Process Protocol](#).

The content of *GRI 101: Biodiversity 2024* was developed by a multi-stakeholder [Technical Committee](#) made up of leading experts and practitioners on biodiversity representing civil society, mediating institutions, investors, business, and labor.

3. What are the main changes in GRI 101: Biodiversity 2024?

Notable changes and inclusions are summarized below:

- *GRI 101: Biodiversity 2024* facilitates the reporting of impacts across the supply chain. This approach expands on the disclosures in *GRI 304: Biodiversity 2016*, which focus on the impacts of an organization's own operations. Disclosures 101-4, 101-5, and 101-6 require information on products and services in the supply chain with the most significant impacts on biodiversity. Disclosures 101-7 and 101-8 include recommendations to provide information on products and services in the supply chain with the most significant impacts on biodiversity. Disclosures also include recommendations to provide information on the downstream value chain, if available.
- *GRI 101: Biodiversity 2024* explicitly states that organizations are only required to report information on their most significant impacts on biodiversity instead of all impacts. This approach has been adopted due to the challenges many organizations face in identifying, measuring, and reporting on all impacts on biodiversity, especially when considering their supply chains. Biodiversity frameworks, such as the Science Based Targets Network (SBTN)

and the Taskforce on Nature-related Financial Disclosures (TNFD), have developed methodologies to assist organizations in identifying and prioritizing the location of their most significant impacts.

- A new disclosure has been introduced to explain how an organization determined which of its sites and which products and services in its supply chain have the most significant actual and potential impacts on biodiversity (see Disclosure 101-4).
- Emphasis is now placed on providing location-specific information on impacts. Impacts on biodiversity are location-specific. Understanding the local context where an organization interacts with biodiversity is necessary to assess its impacts. Disclosure 101-5 requires specific information on the location of sites with the most significant impacts on biodiversity. It replaces Disclosure 304-1 in *GRI 304: Biodiversity 2016*. Disclosures 101-6 to 101-8 require information on impacts for each site reported under Disclosure 101-5.
- A new disclosure has been introduced to report on the direct drivers of biodiversity loss: land and sea use change, exploitation of natural resources, pollution, and invasive alien species (see Disclosure 101-6). Although less accurate than direct measurements of changes in the state of biodiversity (i.e., changes to ecosystems and species), information on direct drivers of biodiversity loss helps understand how an organization affects biodiversity. In turn, it informs which actions an organization needs to take to manage its impacts on biodiversity. This new disclosure replaces requirement 304-2-a in *GRI 304: Biodiversity 2016*.
- A new disclosure to report on the changes to the state of biodiversity has been introduced (see Disclosure 101-7). Requirements have been included to report the type, size, and condition of ecosystems affected or potentially affected by an organization. This new disclosure replaces requirement 304-2-b and Disclosure 304-4 in *GRI 304: Biodiversity 2016*.
- New requirements on the impacts on people resulting from an organization's impacts on biodiversity have been included. They complement the disclosures in *GRI 411: Rights of Indigenous Peoples 2016* and *GRI 413: Local Communities 2016*. Revisions include:
 - reporting how the organization engages stakeholders throughout its restoration and rehabilitation actions (see requirement 101-2-a-iii) and how it ensures that the actions taken to manage its impacts on biodiversity avoid and minimize negative impacts and maximize positive impacts for stakeholders (see requirement 101-2-f);
 - reporting how the organization respects the provisions in the Nagoya Protocol to achieve the fair and equitable sharing of benefits from utilizing genetic resources and traditional knowledge associated with genetic resources (see Disclosure 101-3);
 - reporting if the organization operates in proximity to areas that are important for the delivery of ecosystem service benefits to Indigenous Peoples, local communities, and other stakeholders (see requirement 101-5-b-v);
 - reporting the ecosystem services and the beneficiaries of these ecosystem services that are or could be affected by the organization's activities (see Disclosure 101-8).
- New biodiversity-specific management disclosures have been included. They complement Disclosure 3-3 in *GRI 3: Material Topics 2021*. The new disclosures focus on understanding:
 - an organization's policies or commitments to halt and reverse biodiversity loss and how they are informed by the goals and targets in the Kunming-Montreal Global Biodiversity Framework (see Disclosure 101-1);
 - how an organization applies the mitigation hierarchy to manage its impacts on biodiversity (see Disclosure 101-2 – this replaces Disclosure 304-3 in *GRI 304: Biodiversity 2016*).

4. Why did the number of the Biodiversity Standard change from GRI 304 to GRI 101?

The number of the Standard has been changed as a result of the 2021 update of the system of GRI Standards. The GRI Topic Standards are no longer organized into the 200 (Economic topics), 300

(Environmental topics), and 400 (Social topics) series. As the first GRI Topic Standard released since this major update, the revised Biodiversity Standard is now named *GRI 101: Biodiversity 2024*.

5. How is the supply chain covered in GRI 101: Biodiversity 2024?

Disclosure 101-4 requires an organization to explain how it has determined which products and services in its supply chain have the most significant actual and potential impacts on biodiversity. It covers products and services from suppliers throughout an organization’s supply chain, including from suppliers beyond the first tier.

The products and services with the most significant impacts on biodiversity identified under Disclosure 101-4 are the focus of other disclosures in *GRI 101: Biodiversity 2024*. The following table shows which disclosures request information for the products and services in the supply chain with the most significant impacts on biodiversity and what information is required or recommended to be reported.

| Disclosure | Information to be reported | Required | Recommended |
|------------|---|----------|-------------|
| 101-2 | <ul style="list-style-type: none"> • Actions taken by the organization to manage its most significant impacts in its supply chain. | X | |
| 101-5 | <ul style="list-style-type: none"> • Products and services in the supply chain with the most significant impacts on biodiversity. • Countries or jurisdictions where the activities associated with these products and services take place. | X | |
| 101-6 | <ul style="list-style-type: none"> • For each product and service in the supply chain with the most significant impacts on biodiversity, information on the direct drivers of biodiversity loss, with a breakdown by country or jurisdiction: <ul style="list-style-type: none"> ○ Land and sea use change ○ Exploitation of natural resources ○ Pollution ○ Invasive alien species <p>See requirements 101-6-a, 101-6-b, 101-6-c, and 101-6-d for which information is required to be reported on the direct drivers of biodiversity loss.</p> | X | |
| 101-7 | <ul style="list-style-type: none"> • For each product and service in the supply chain with the most significant impacts on biodiversity, information on ecosystems affected or potentially affected, by country or jurisdiction: <ul style="list-style-type: none"> ○ Ecosystem type ○ Ecosystem size ○ Ecosystem condition | | X |
| 101-8 | <ul style="list-style-type: none"> • Ecosystem services and beneficiaries affected or potentially affected by the suppliers’ activities for each country or jurisdiction. • How the ecosystem services and beneficiaries are or could be affected by the suppliers’ activities. | | X |

Reporting information on supply chains is key as the most significant impacts on biodiversity for many organizations are often in their supply chains and not in their own operations. A sole focus on an organization’s activities can lead to under-reporting or reporting on impacts that are not the most significant ones.

6. Is there guidance on how to identify the sites of my organization and the products and services in my supply chain with the most significant impacts on biodiversity?

Yes. Guidance on how to identify the most significant impacts on biodiversity, including in the supply chain is provided under Disclosure 101-4 Identification of biodiversity impacts. The guidance also includes examples of tools and approaches (e.g., ENCORE tool, SBTN Materiality Screening Tool, TNFD LEAP approach, WWF Biodiversity Risk Filter) and guidance on the precision of data.

7. Do I need to report the location and size of all sites of my organization?

No, it is not required to report the location and size of all sites, only of those with the most significant impacts on biodiversity. It is up to an organization to determine which sites have the most significant impacts on biodiversity, for example, only those that are in or near an area where threatened species are present, or all its sites, except for its headquarters.

The location and size of the sites with the most significant impacts on biodiversity are reported under requirement 101-5-a.

8. How do I report the location of my sites and of the products and services in my supply chain?

Location of an organization's sites

It is required to report the location of each site with the most significant impacts on biodiversity. It is recommended to use polygon outlines or maps to report the location of the sites and, if available, to also report the coordinates of the sites.

Location of products and services in the supply chain

For the products and services in the supply chain with the most significant impacts on biodiversity, it is required to report the countries or jurisdictions where the activities associated with these products and services take place. The countries or jurisdictions are reported for each product and service. It is not required to report the countries or jurisdictions for each supplier or the location of the suppliers' sites.

Where possible, it is recommended to also report the location within the country or jurisdiction (e.g., state, city, Exclusive Economic Zone) or a precise location, such as polygon outlines or maps.

For more information, see Disclosure 101-5 Locations with biodiversity impacts.

9. Why is it important to report information at site-level?

GRI 101: Biodiversity 2024 emphasizes the need for organizations to provide site-specific information, because impacts on biodiversity are location-specific.

Understanding the local context where an organization interacts with biodiversity is necessary to assess its impacts. That is because the significance of an impact can depend on the context in which the impact takes place. For example, the severity of an impact on biodiversity can increase when it takes place in an ecologically sensitive area, such as an ecosystem that is close to a tipping point, or where threatened species are present.

Disclosure 101-2 and Disclosures 101-5 to 101-8 require site-specific information. These disclosures require information for each site with the most significant impacts on biodiversity. The sites with the most significant impacts on biodiversity are reported under requirement 101-5-a.

10. How does GRI 101: Biodiversity 2024 relate to other GRI Topic Standards?

Disclosure 101-6 enables an organization to provide information on the direct drivers of biodiversity loss that its activities lead or could lead to and that are associated with the products and services in its supply chain.

Where relevant, it is recommended to use information reported under disclosures in other GRI Topic Standards to report the information for the direct drivers of biodiversity loss required by Disclosure 101-6. For example, when an organization’s nitrogen oxides emissions lead to its most significant impacts on biodiversity, it should use information from Disclosure 305-7 in [GRI 305: Emissions 2016](#) to report the quantity of its nitrogen oxides emissions under requirement 101-6-c.

The following table shows how the disclosures from other GRI Topic Standards relate to the direct drivers of biodiversity loss.

| Direct driver of biodiversity loss | GRI Standard | GRI disclosure |
|--------------------------------------|--|---|
| Exploitation of natural resources | <i>GRI 303: Water and Effluents 2018</i> | <ul style="list-style-type: none"> • 303-3 Water withdrawal • 303-5 Water consumption |
| Pollution (air pollution) | <i>GRI 305: Emissions 2016</i> | <ul style="list-style-type: none"> • 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions |
| Pollution (water and soil pollution) | <i>GRI 303: Water and Effluents 2018</i> | <ul style="list-style-type: none"> • 303-4 Water discharge |
| | <i>GRI 306: Effluents and Waste 2016</i> | <ul style="list-style-type: none"> • 306-3 Significant spills |

Note that the disclosures in *GRI 303: Water and Effluents 2018*, *GRI 305: Emissions 2016*, and *GRI 306: Effluents and Waste 2016* (Disclosure 306-3 Significant spills) do not require information to be reported by site; they require aggregate information. An organization can refer to the original data sources used to compile the information for these disclosures to obtain the data by site.

Further note that the disclosures in these other GRI Topic Standards do not require information to be reported for products and services in the supply chain. However, they can be used to report the information for the direct drivers of biodiversity loss for products and services in the supply chain.

11. Does GRI 101: Biodiversity 2024 align with other relevant instruments and guidance?

GRI 101: Biodiversity 2024 provides disclosures for organizations to report on their most significant impacts on biodiversity. These disclosures have been identified based on expert and stakeholder input, and authoritative intergovernmental instruments in the field of biodiversity. This means that authoritative intergovernmental instruments that shape the expectations for the responsible conduct of organizations that affect biodiversity also shape the content of *GRI 101: Biodiversity 2024*.

The following frameworks and instruments informed the development of *GRI 101: Biodiversity 2024*:

- Accountability Framework initiative
- Align Recommendations for a Standard on Corporate Biodiversity Measurement and Valuation
- IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources
- Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES)
- Partnership for Biodiversity Accounting Financials (PBAF)
- Science Based Targets Network (SBTN)
- Taskforce on Nature-related Financial Disclosures (TNFD)
- UN Convention on Biological Diversity (CBD)

- UN Kunming-Montreal Global Biodiversity Framework
- UN Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity

To support global alignment, cooperation and exchange have taken place with EFRAG for the new EU biodiversity standard (ESRS E4), as well as the TNFD, SBTN, CDP, and WBA Nature Benchmark.

12. Does GRI 101: Biodiversity 2024 align with the European Standard ESRS E4 Biodiversity and ecosystems?

[Cooperation with EFRAG](#) has taken place during the development of both biodiversity standards to ensure alignment between them. EFRAG and GRI have joined each other's technical expert groups, and shared information. Importantly, both standards incorporate the latest developments and authoritative intergovernmental instruments in the field of biodiversity.

The [ESRS-GRI Standards data point mapping](#) illustrates, for each and single ESRS data point, the corresponding data point in the GRI Standards. The data point mapping currently includes *GRI 304: Biodiversity 2024*, but will be updated to *GRI 101: Biodiversity 2024* during the first half of 2024.

13. Does GRI 101: Biodiversity 2024 align with the Taskforce on Nature-related Financial Disclosures (TNFD)?

Cooperation and exchange have taken place with TNFD to ensure alignment between *GRI 101: Biodiversity 2024* and the TNFD disclosure recommendations to the greatest extent possible.

During the revision of the GRI Biodiversity Standard, the insights from the TNFD disclosure recommendations and guidance were included. These elements of TNFD have been used:

- The LEAP approach is referred to identify the most significant impacts on biodiversity.
- Proximity of an organization's sites to ecologically sensitive areas, as defined by TNFD.
- Alignment on the five direct drivers of biodiversity loss.
- Alignment on approaches to measure changes to the state of biodiversity.

A mapping document showing the connections between *GRI 101: Biodiversity 2024* and the TNFD disclosure recommendations will be made available during the first half of 2024.

14. When will GRI 101: Biodiversity 2024 come into effect?

On 1 January 2026. Using *GRI 101: Biodiversity 2024* is required for all reporting on biodiversity published on 1 January 2026 or later. Earlier adoption is encouraged.

15. How do I use GRI 101: Biodiversity 2024?

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined biodiversity to be a material topic:

- Disclosure 3-3 Management of material topics in [GRI 3: Material Topics 2021](#).
- Any disclosures from *GRI 101* that are relevant to the organization's biodiversity-related impacts (Disclosure 101-1 through Disclosure 101-8).

See Requirements 4 and 5 in [GRI 1: Foundation 2021](#).

Reasons for omission are permitted for these disclosures.

16. Is there a minimum number of disclosures to report from GRI 101: Biodiversity 2024?

No. There is no requirement to report a minimum number of disclosures from *GRI 101: Biodiversity 2024* to report in accordance with the GRI Standards. The number of disclosures that an organization reports is based on its assessment of which disclosures are relevant to its impacts in relation to a material topic.

An organization needs to identify the disclosures from *GRI 101: Biodiversity 2024* (Disclosures 101-1 to 101-8) to report. An organization is required to report only those disclosures relevant to its impacts in relation to biodiversity. An organization is not required to report disclosures that are not relevant.

See Requirement 5 in [GRI 1: Foundation 2021](#).

17. What do I do if I cannot comply with a disclosure or with a requirement in a disclosure?

Reasons for omission are permitted for all disclosures in *GRI 101: Biodiversity 2024*. If an organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See Requirement 6 in [GRI 1: Foundation 2021](#) for more information on reasons for omission.

If an organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. An organization can explain the reasons for not having this item, or describe any plans to develop it. The disclosure does not require an organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

18. Is GRI 101: Biodiversity 2024 available in other languages?

The authoritative text of the GRI Standards is English. Authorized translations of *GRI 101: Biodiversity 2024* in key languages will be made available in Q2 2024. Please consult the [GRI Translations page](#) or contact translations@globalreporting.org for more information on the upcoming translation schedule.